

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

South Adams Schools (0035)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$61,911	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$2,255,524	\$2,415,183	\$2,453,326	\$3,016,917	34%	25%	23%
	11200 Regular Programs; Middle/Junior High	\$0	\$10,457	\$5,224	\$2,935	n/a	-72%	-44%
	11300 Regular Programs; High School	\$1,240,602	\$1,502,461	\$1,707,893	\$2,071,216	67%	38%	21%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$18,992	n/a	n/a	n/a
	11420 Vocational Education; Agriculture B	\$53,477	\$61,550	\$68,049	\$44,320	-17%	-28%	-35%
	11450 Vocational Education; Consumer and Homemaking	\$44,686	\$32,989	\$39,745	\$45,191	1%	37%	14%
	11470 Vocational Education; Business Education	\$1,300	\$234	\$1,252	\$0	-100%	-100%	-100%
	11480 Vocational Education; Industrial Education A	\$42,206	\$47,711	\$44,985	\$53,912	28%	13%	20%
	11490 Vocational Education; Industrial Education B	\$35,778	\$40,786	\$46,488	\$51,084	43%	25%	10%
	11510 Vocational Education; Cooperative Education	\$2,456	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$1,831	n/a	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$23,980	n/a	n/a	n/a
	11920 Other Regular Programs; Project 4R	\$481	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$46,709	\$12,887	\$12,887	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$23,097	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$0	\$591	\$0	n/a	n/a	-100%
	12520 Culturally Different; Compensatory	\$19,952	\$32,218	\$41,109	\$72,632	264%	125%	77%
	12710 Equal Opportunity At Risk	\$25,948	\$38,677	\$43,858	\$48,707	88%	26%	11%
	12810 Special Education Preschool	\$8,708	\$0	\$0	\$4,583	-47%	n/a	n/a
	12900 Other Special Programs	\$20,488	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$43,900	\$39,364	\$33,499	\$38,838	-12%	-1%	16%
	16100 Remediation Testing	\$29,818	\$4,003	\$2,415	\$334	-99%	-92%	-86%
	16200 Preventive Remediation	\$4,565	\$26,483	\$54,444	\$148,923	> 500%	462%	174%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$315	\$0	\$0	\$0	-100%	n/a	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$428,466	\$476,266	\$474,247	\$584,826	36%	23%	23%
	22220 Library/Media Services; School Library	\$184,384	\$108,497	\$131,561	\$147,375	-20%	36%	12%
	22230 Library/Media Services; Audiovisual	\$6,660	\$1,963	\$0	\$836	-87%	-57%	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$50,156	\$56,118	\$29,062	\$0	-100%	-100%	-100%
	24100 Office of The Principal	\$277,804	\$371,042	\$388,613	\$461,765	66%	24%	19%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$135,326	\$145,479	\$156,792	\$193,125	43%	33%	23%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$266	\$71	n/a	n/a	-73%
	26497 2007 Account Code - Teachers Retirement Fund	\$201,587	\$247,298	\$207,606	\$147,583	-27%	-40%	-29%
Student Academic Achievement Total		\$5,161,297	\$5,671,666	\$5,943,913	\$7,264,983	41%	28%	22%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$7,430	\$12,728	n/a	n/a	71%
	21130 Attendance and Social Work Services; Social Work Services	\$28,196	\$2,649	\$934	\$0	-100%	-100%	-100%
	21210 Guidance Services; Service Area Direction	\$0	\$3,317	\$0	\$0	n/a	-100%	n/a
	21220 Guidance Services; Counseling Services	\$147,607	\$207,247	\$164,897	\$224,959	52%	9%	36%
	21230 Guidance Services; Appraisal Services	\$58	\$1,120	\$0	\$1,973	> 500%	76%	n/a
	21290 Guidance Services; Other Guidance Services	\$3,000	\$8,850	-\$83	\$3,187	6%	-64%	n/a
	21310 Health Services; Service Area Direction	\$1,400	\$3,200	\$2,400	\$2,435	74%	-24%	1%
	21320 Health Services; Medical Services	\$423	\$300	\$200	\$300	-29%	0%	50%
	21330 Health Services; Dental Services	\$177	\$200	\$200	\$300	69%	50%	50%
	21340 Health Services; Nurse Services	\$17,943	\$23,984	\$29,591	\$31,398	75%	31%	6%
	21420 Psychological Testing	\$4,478	\$6,811	\$317	\$442	-90%	-94%	39%
	21430 Psychological Counseling	\$15,543	\$44,536	\$72,310	\$65,810	323%	48%	-9%
	21890 Special Education Administration; Other Special Education Administration	\$17,253	\$23,272	\$23,651	\$17,151	-1%	-26%	-27%
	22110 Improvement of Instruction; Service Area Direction	\$53,598	\$2,173	\$0	\$0	-100%	-100%	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$40,784	\$27,424	\$176,674	n/a	333%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,166	\$0	\$6,905	\$61,287	> 500%	n/a	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$14,609	\$47,080	\$55,501	\$28,990	98%	-38%	-48%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$64,738	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$164,430	n/a	n/a	n/a

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	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$32,933	n/a	n/a	n/a
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$0	\$621	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$32,280	\$21,951	\$28,323	\$33,394	3%	52%	18%
	23190 Board of Education; Other Governing Body Services	\$12,100	\$12,010	\$17,774	\$20,056	66%	67%	13%
	23210 Executive Administration; Office of The Superintendent	\$92,258	\$157,677	\$163,222	\$207,533	125%	32%	27%
	23290 Executive Administration; Other Executive Administration Services	\$6,982	\$12,565	\$13,448	\$11,416	64%	-9%	-15%
	24900 Other Support Services, School Administration	\$50,842	\$141,418	\$144,291	\$155,975	207%	10%	8%
	25750 Personnel Services; Health Services	\$0	\$0	\$0	\$245	n/a	n/a	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$88	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$0	\$69,809	\$61,176	n/a	n/a	-12%
Student Instructional Support Total		\$500,913	\$761,145	\$828,545	\$1,380,239	176%	81%	67%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$1,500	\$66,846	\$46,663	\$1,402	-7%	-98%	-97%
	23160 Board of Education; Promotion Expenses	\$1,368	\$353	\$4,298	\$748	-45%	112%	-83%
	25160 Fiscal Services; Financial Accounting	\$24,617	\$48,337	\$55,902	\$61,829	151%	28%	11%
	25191 Other Fiscal Services; Refund of Revenue	\$224	\$60	\$0	\$0	-100%	-100%	n/a
	25193 Other Fiscal Services; Printed Forms	\$228	\$0	\$0	\$0	-100%	n/a	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	-\$308	\$0	\$0	n/a	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$31,037	\$50,529	\$43,155	\$41,964	35%	-17%	-3%
	25920 Ditch Assessments	\$119	\$248	\$248	\$248	108%	0%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$773,043	\$996,535	\$972,267	\$1,095,977	42%	10%	13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,879	\$7,312	\$17,865	\$14,581	-27%	99%	-18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$47,764	\$103,060	\$152,106	\$105,608	121%	2%	-31%
	26700 Operation and Maintenance of Plant Services; Insurance	\$46,368	\$129,058	\$104,404	\$46,925	1%	-64%	-55%
	27010 Student Transportation; Service Area Direction	\$20,310	\$7,402	\$10,597	\$7,542	-63%	2%	-29%
	27100 Student Transportation; Vehicle Operation	\$180,167	\$213,051	\$215,930	\$322,268	79%	51%	49%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$183,074	\$174,603	\$176,481	\$225,988	23%	29%	28%
	27400 Student Transportation; Purchase of School Buses	\$16,249	\$114,646	\$180,905	\$436,432	> 500%	281%	141%
	27500 Student Transportation; Insurance on Buses	\$12,173	\$27,993	\$0	\$13,489	11%	-52%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$10,879	\$13,933	\$7,595	\$12,017	10%	-14%	58%
	31200 Food Services Operations; Food Preparation and Dispensing	\$293,549	\$293,605	\$348,838	\$465,448	59%	59%	33%
	31900 Other Food Services	\$0	\$0	\$0	\$311	n/a	n/a	n/a
	33200 Community Recreation	\$4,885	\$23,344	\$13,528	\$11,885	143%	-49%	-12%
	33300 Civic Services	\$500	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$88,845	\$101,976	\$118,569	\$122,367	38%	20%	3%
	33990 Other Community Services; Other	\$19,498	\$24,246	\$6,146	\$7,365	-62%	-70%	20%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$9,925	\$12,560	\$23,875	\$31,487	217%	151%	32%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$44,641	\$0	\$0	\$0	-100%	n/a	n/a
Overhead and Operational Total		\$1,830,841	\$2,409,390	\$2,499,372	\$3,025,880	65%	26%	21%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$29,235	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$10,845	\$74,348	\$119,407	\$23,840	120%	-68%	-80%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$3,369	\$11,289	\$52,634	\$0	-100%	-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$838,515	\$844,671	\$335,136	n/a	-60%	-60%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$28,352	\$0	\$17,995	n/a	-37%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$174,030	\$216,766	\$448,295	\$122,220	-30%	-44%	-73%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$28,063	\$14,716	\$0	\$0	-100%	-100%	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$429,545	\$431,085	\$428,505	\$419,964	-2%	-3%	-2%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$10,064	n/a	n/a	n/a
Nonoperational Total		\$675,087	\$1,615,071	\$1,893,512	\$929,218	38%	-42%	-51%
prorated								
	26491 2007 Account Code - PERF	\$111,249	\$119,226	\$101,880	\$69,496	-38%	-42%	-32%
	26492 2007 Account Code - Social Security	\$403,714	\$437,378	\$471,371	\$246,469	-39%	-44%	-48%

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	26493 2007 Account Code - Workmen's Compensation	\$20,652	\$32,320	\$62	\$31,356	52%	-3%	> 500%
	26494 2007 Account Code - Group Insurance	\$482,719	\$1,069,190	\$1,040,638	\$564,463	17%	-47%	-46%
	26496 2007 Account Code - Unemployment Compensation	\$43	\$691	\$1,172	\$408	> 500%	-41%	-65%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$15,419	\$51,531	\$1,260,427	\$43,042	179%	-16%	-97%
prorated Total		\$1,033,796	\$1,710,336	\$2,875,549	\$955,234	-8%	-44%	-67%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,894,266	\$6,816,688	\$8,298,978	\$7,927,982	35%	16%	-4%	64.1%	56.0%	59.1%	58.5%
Student Instructional Support	\$575,233	\$909,980	\$986,872	\$1,475,269	156%	62%	49%	6.3%	7.5%	7.0%	10.9%
Overhead and Operational	\$2,057,348	\$2,825,868	\$2,861,528	\$3,223,084	57%	14%	13%	22.4%	23.2%	20.4%	23.8%
Nonoperational	\$675,087	\$1,615,071	\$1,893,512	\$929,218	38%	-42%	-51%	7.3%	13.3%	13.5%	6.9%
Grand Total	\$9,201,934	\$12,167,607	\$14,040,891	\$13,555,554	47%	11%	-3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	70.3%	63.5%	66.1%	69.4%